



Nebraska and Local Individual Use Tax Return

Form
3

Social Security Number	Tax Period Covered by this Return Beginning _____, 20__ and Ending _____, 20__	Please Do Not Write In This Space
Name and Mailing Address Name _____		
Street or Other Mailing Address _____		
City _____ State _____ Zip Code _____		
		(For Nebraska Department of Revenue Only) Nebraska ID Number _____
		F32=1

1	Cost of taxable items or services purchased for use in Nebraska when Nebraska sales tax has not been paid.....	1	\$	00
2	Nebraska use tax due (line 1 multiplied by .055).....	2		

Complete the following Local Use Tax Table (see instructions).

Local Use Tax Table				
City Click Here for Current Codes and Rates	Local Code	Local Tax Rate	Column A Amount Subject to Local Use Tax	Column B Local Use Tax (Rate x Column A)
			00	
			00	
			00	
			00	
			00	

3	Total local use tax due (add amounts in Column B)	3		
4	Nebraska and local use tax due (line 2 plus line 3). Pay in full with this return.....	4	\$	

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Taxpayer Signature _____	Date _____	Signature of Preparer Other Than Taxpayer _____	Date _____
Daytime Phone Number _____		Daytime Phone Number _____	
Email Address _____		Email Address _____	

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

For additional information about use tax, see the [Nebraska Use Tax Information Guide](#).

Who Must File. Every individual purchasing taxable items or services over the Internet, by catalog, or within or outside of Nebraska, without payment of Nebraska and local sales tax, must report use tax.

When to File. A return may be filed at any time: after each purchase; monthly; quarterly; or annually.

How to File. Individual use tax may be reported on the Nebraska and Local Individual Use Tax Return, Form 3, or on the [Nebraska Individual Income Tax Return, Form 1040N](#).

Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales taxes are not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

- Purchases made online or from a mail order catalog;
- Purchase of property (for example, books, clothing, computers, software) from a retailer who did not collect the Nebraska and local sales taxes;
- Purchase of taxable services (for example, pest control, building cleaning, motor vehicle towing) from a retailer who did not collect the Nebraska and local sales taxes; and
- Purchase of property from outside Nebraska, brought to Nebraska for use or storage.

Credit for Tax Paid to Other States. File a [Nebraska and Local Business Use Tax Return, Form 2](#), to report use tax if you are claiming a credit for taxes properly paid to other states.

Specific Instructions

Line 1. The amount subject to use tax is the total cost of all taxable items and services (includes shipping, handling, etc.) and delivery charges paid to the retailer on which Nebraska and local sales taxes were not paid or were not paid at the correct rate.

Local Use Tax Table. Local use tax is due if your purchase is delivered in a city with a local use tax, and you have not paid the local sales tax. [Click here for current city codes and rates](#).

Enter in Column A the total cost of items that were delivered within the boundaries of each city where local sales tax was not paid. Multiply each amount by the city's tax rate and enter the result in Column B.

Examples:

City	Local Code	Local Tax Rate	Column A	Column B
Omaha	1-365	.015	600.00	9.00
Bellevue	3-046	.015	50.00	0.75
Grand Island	34-210	.015	300.00	4.50

Line 4. Include a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 4.

Authorized Signature. This return must be signed by the taxpayer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with the Nebraska Department of Revenue.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.